

106TH CONGRESS  
1ST SESSION

# H. R. 3168

To amend the Internal Revenue Code of 1986 to exclude from unrelated business taxable income amounts set aside by a volunteer fire department for the purchase of equipment for use by such department.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 28, 1999

Mr. ENGLISH introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from unrelated business taxable income amounts set aside by a volunteer fire department for the purchase of equipment for use by such department.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. UNRELATED BUSINESS TAXABLE INCOME NOT**  
4                       **TO INCLUDE AMOUNTS SET ASIDE BY A VOL-**  
5                       **UNTEER FIRE DEPARTMENT FOR THE PUR-**  
6                       **CHASE OF EQUIPMENT.**